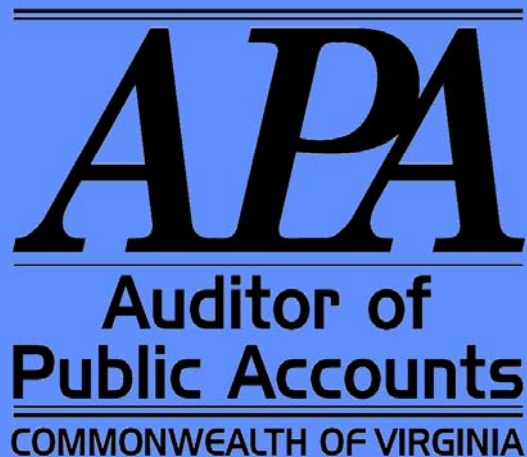


DEELAINE J. ELLIOTT
of the
COUNTY OF GREENSVILLE
REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
JUNE 30, 2010



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

July 7, 2010

Pamela A. Lifsey
Incoming Treasurer

DeeLaine J. Elliott
Outgoing Treasurer

Board of Supervisors
County of Greenville

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of DeeLaine J. Elliott, Treasurer of the County of Greenville, at June 30, 2010. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at June 30, 2010 and to turn over the assets, accounts, and records of the office to Pamela A. Lifsey, the newly appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of DeeLaine J. Elliott, Treasurer of the County of Greenville, Virginia turned over to the incoming treasurer at June 30, 2010.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

Received of DeeLaine J. Elliott, Outgoing Treasurer of the County of Greenville, Virginia, by Pamela A. Lifsey, Incoming Treasurer of the County of Greenville, Virginia, the item or items as hereinafter described and/or listed at the close of business 6/30/10.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	
Total Commonwealth Current Credit Account	\$ 0.00

Gray Vaughan
Witness (Auditor)

Pamela A. Liffey
Incoming Treasurer

COUNTY OF GREENSVILLE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At 6/30/10

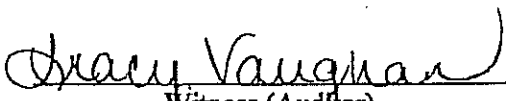
Received of DeeLaine J. Elliott, Outgoing Treasurer of the County of Greenville, Virginia, by Pamela A. Lifsey, Incoming Treasurer of the County of Greenville, Virginia, the item or items as hereinafter described and/or listed at the close of business 6/30/10.

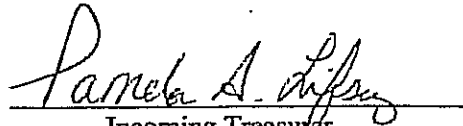
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2009 State Income Taxes	\$1,035.00

Total (Exclusive of penalty on past due items)	<u>\$1,035.00</u>
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Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer